

1-1 By: Wentworth S.B. No. 915
1-2 (In the Senate - Filed February 24, 2011; March 8, 2011,
1-3 read first time and referred to Committee on Intergovernmental
1-4 Relations; April 4, 2011, reported favorably by the following
1-5 vote: Yeas 5, Nays 0; April 4, 2011, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the ad valorem taxation of manufactured homes.

1-9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-10 SECTION 1. Section 11.432, Tax Code, is amended to read as
1-11 follows:

1-12 Sec. 11.432. HOMESTEAD EXEMPTION FOR MANUFACTURED HOME.

1-13 (a) Except as provided by Subsection (a-1), for [For] a
1-14 manufactured home to qualify as a residence homestead [for an
1-15 exemption] under Section 11.13, the application for [the] exemption
1-16 required by Section 11.43 must be accompanied by:

1-17 (1) a copy of the statement of ownership and location
1-18 for the manufactured home issued by the manufactured housing
1-19 division of the Texas Department of Housing and Community Affairs
1-20 under Section 1201.207, Occupations Code, showing that the
1-21 individual applying for the exemption is the owner of the
1-22 manufactured home;

1-23 (2) a [or be accompanied by a verified] copy of the
1-24 purchase contract or payment receipt showing that the applicant is
1-25 the purchaser of the manufactured home; or

1-26 (3) a sworn affidavit by the applicant stating that:

1-27 (A) the applicant is the owner of the
1-28 manufactured home;

1-29 (B) the seller of the manufactured home did not
1-30 provide the applicant with a purchase contract; and

1-31 (C) the applicant could not locate the seller
1-32 after making a good faith effort[, unless a photostatic copy of the
1-33 current title page for the home is displayed on the computer website
1-34 of the Texas Department of Housing and Community Affairs].

1-35 (a-1) An [The] appraisal district may rely upon the computer
1-36 records of the Texas Department of Housing and Community Affairs to
1-37 verify an applicant's ownership of a manufactured home. An
1-38 applicant is not required to submit an accompanying document
1-39 described by Subsection (a) if the appraisal district verifies the
1-40 applicant's ownership under this subsection [determine whether a
1-41 manufactured home qualifies for an exemption].

1-42 (b) The land on which a manufactured home is located
1-43 qualifies as a residence homestead [for an exemption] under Section
1-44 11.13 only if:

1-45 (1) the land is owned by one or more individuals,
1-46 including the applicant [manufactured home qualifies for an
1-47 exemption as provided by Subsection (a)]; [and]

1-48 (2) the applicant occupies the manufactured home as
1-49 the applicant's principal residence; and

1-50 (3) the applicant demonstrates ownership of the
1-51 manufactured home under Subsection (a) or the appraisal district
1-52 determines the applicant's ownership under Subsection (a-1)
1-53 [manufactured home is listed together with the land on which it is
1-54 located under Section 25.08].

1-55 (c) The owner of land that qualifies as a residence
1-56 homestead under this section [consumer] is entitled to obtain the
1-57 homestead exemptions provided by Section 11.13 and any other
1-58 benefit granted under this title to the owner of a residence
1-59 homestead regardless of whether the applicant [owner] has elected
1-60 to treat the manufactured home as real property or personal
1-61 property and regardless of whether the manufactured home is listed
1-62 on the tax rolls with the real property to which it is attached or
1-63 listed on the tax rolls separately.

1-64 (d) [(e)] In this section, "manufactured home" has the

2-1 meaning assigned by Section 1201.003, Occupations Code.

2-2 SECTION 2. Section 25.08, Tax Code, is amended by adding

2-3 Subsection (g) to read as follows:

2-4 (g) The assessor for a taxing unit shall apportion a
2-5 non-percentage-based residence homestead exemption for property
2-6 consisting of land and a manufactured home listed separately on the
2-7 tax roll on a pro rata basis based on the appraised value of the land
2-8 and the manufactured home.

2-9 SECTION 3. (a) Section 11.432, Tax Code, as amended by
2-10 this Act, applies only to an application for a residence homestead
2-11 exemption filed on or after the effective date of this Act. An
2-12 application filed before the effective date of this Act is governed
2-13 by the law in effect when the application was filed, and that law is
2-14 continued in effect for that purpose.

2-15 (b) Section 25.08, Tax Code, as amended by this Act, applies
2-16 only to an apportionment of a residence homestead exemption for a
2-17 tax year beginning on or after the effective date of this Act.

2-18 SECTION 4. This Act takes effect January 1, 2012.

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